MEMO ENDORS

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION.

Plaintiff,

GREAT AMERICAN TECHNOLOGIES, INC. and VINCENT SETTEDUCATE a/k/a VINCENT SETTE,

Defendants.

USDC SDNY DOCUMENT ECTRONICALLY FILED

07 CV 10694 (DC)

STIPULATION AND ORDER

It is hereby stipulated by and between Plaintiff Securities and Exchange Commission and Defendant Great American Technologies, Inc., through their undersigned counsel of record that the time for Great American Technologies, Inc. to move, answer or otherwise respond to the Complaint is extended from December 24, 2007 to February 15, 2008.

Dated: January 18, 2008 New York, New York

Bridget M. Rohde (BMR- 46

Attorney for Defendant

Great American Technologies, Inc.

Mintz, Levin, Cohn, Ferris, Glovsky and Popeo P.C.

666 Third Avenue

New York, NY 10017

(212) 692-6883

William Finkel (WF-1782)

Attorney for Plaintiff

Securities & Exchange Commission

3 World Financial Center, Room 4300

New York, NY 10281

(212) 336-0068

finkelw@sec.gov

finied States District Judge

Denny Chin